

REPRESENTATIVE FOR PETITIONER:

Stephen E. DeVoe, BOSE MCKINNEY & EVANS, LLP

REPRESENTATIVES FOR RESPONDENT:

Steve Carter, ATTORNEY GENERAL OF INDIANA

Jennifer E. Gauger, DEPUTY ATTORNEY GENERAL

**BEFORE THE
INDIANA BOARD OF TAX REVIEW**

INDIANAPOLIS RACQUET)	Petition Nos.: 49-407-89-1-4-00022R
CLUB INC.,)	49-400-91-3-4-00001R
)	49-407-95-1-4-00014R
Petitioner,)	
)	Parcel No.: 4017437
v.)	
)	County: Marion
LAWRENCE TOWNSHIP)	
ASSESSOR,)	Township: Lawrence
)	
Respondent.)	Assessment Years: 1989, 1991, & 1995

On Remand from the Indiana Tax Court
Cause Nos. 49T10-0312-TA-57
49T10-0312-TA-58
49T10-0312-TA-59

**REFERRAL TO THE MARION COUNTY PROPERTY TAX ASSESSMENT BOARD
OF APPEALS**

On March 15, 2007, the Indiana Tax Court issued its unpublished decision in the above-captioned appeals. A copy of the Tax Court's decision is attached to this order and incorporated by reference. Based on the Tax Court's decision and Ind. Code § 6-1.1-15-8, the Indiana Board of Tax Review (Board) refers this matter to the Marion County Property Tax Assessment Board of Appeals to make assessments consistent with the Tax Court's decision.

Facts and Procedural History

1. Indianapolis Racquet Club Inc., (IRC) owns and operates a commercial tennis facility. The facility includes eight indoor tennis courts, a lobby, a pro-shop, locker rooms, and retail areas.
2. For each year at issue, the Lawrence Township Assessor assessed IRC's facility using the General Commercial Industrial (GCI) light warehouse cost schedule and the 40-year-life-expectancy table.
3. IRC appealed its 1989, 1991, and 1995 assessments to the State Board of Tax Commissioners (State Board). IRC filed a Petition for Review of Assessment (Form 131) for its 1989 and 1995 assessments and a Petition for Correction of Error (Form 133) for its 1991 assessment.
4. The Board assumed jurisdiction over IRC's appeals and, on September 17, 2002, the Board held a combined hearing on those appeals. On November 6, 2003, the Board issued its final determination denying IRC's appeals.
5. IRC filed three original appeals with the Indiana Tax Court, and on March 15, 2007, the Tax Court issued its decision reversing the Board's final determination and remanding the appeals to the Board.

Discussion of Tax Court Decision

6. IRC argued that its tennis facility qualified as a kit building and that it was entitled to: 1) a grade-factor reduction equivalent to 50% of the facility's reproduction cost for the 1989 tax year; 2) a kit-building adjustment for the 1991 tax year; and 3) application of the general commercial kit (GCK) cost schedule for the 1995 tax year.

7. The Tax Court found that IRC presented a prima facie case to the Board showing that the tennis facility qualified for the requested assessment adjustments and that the Lawrence Township Assessor failed to rebut the IRC's prima facie case. The Tax Court therefore held that the Board's final determination was not supported by substantial evidence. The Tax Court reversed the Board's final determination and remanded the case to the Board, directing the Board to instruct local assessing officials to:

- (1) apply a grade reduction equivalent to 50% of the tennis facility's reproduction cost for IRC's 1989 assessment;
- (2) apply the kit building adjustment to IRC's 1991 assessment;
- (3) apply the GCK cost schedule to IRC's 1995 assessment; and
- (4) apply the 30-year-life-expectancy table for all three years at issue.

Indianapolis Racquet Club, Inc. v. Lawrence Twp. Assessor, 49T10-0312-TA-57 - 58 and -59 at 8 (Ind. Tax Ct. March 15, 2007).

Referral

The Board therefore refers this case to the Marion County Property Tax Assessment Board of Appeals with instructions to make assessments for the 1989, 1991 and 1995 assessment years consistent with the Tax Court's decision and remand instructions.

So ordered, this _____ day of May, 2007.

Commissioner, Indiana Board of Tax Review

IMPORTANT NOTICE

- APPEAL RIGHTS ON REMANDED AND REFERRED CASE -

Petitioner's rights regarding this matter are governed by the provisions of Indiana Code § 6-1.1-15-8 and § 6-1.1-15-9. A case remanded under § 6-1.1-15-8(a) is appealed under Indiana Code § 4-21.5-5-16. An appeal of the corrected assessment made by the county Property Tax Assessment Board of Appeals must be initiated in accordance with Indiana Code § 6-1.1-15-3 or § 6-1.5-5. To initiate a proceeding for judicial review to the Indiana Tax Court under Indiana Code § 4-21.5-5 you must take the action required within forty-five (45) days of the date of this notice.